

Instructions for Idaho Form 51

(Return this form only if you are making a payment.)

A. GENERAL INFORMATION

If you cannot file your Idaho tax return by April 15, 2003, you will be allowed an automatic six-month extension without filing a written request. To qualify for an automatic extension, you must file your tax return by October 15, 2003. However, an extension of time to file your return is not an extension of time to pay your tax. To avoid penalties, you must pay 80% of your current year tax liability or 100% of the tax reported on your income tax return for the preceding year, if one was filed. If you will owe \$50 or less, a payment is not required.

Complete the tax payment worksheet below to see if you owe additional tax. If you owe additional tax but cannot file by April 15, 2003, use Form 51 below to mail in your payment. Your payment must be postmarked by April 15, 2003.

B. TAX PAYMENT WORKSHEET

- | | | |
|-----------------------------------------------------------------------------------------------------------|----|-------|
| 1. Total tax on your 2001 return. Form 40, line 42; Form 40EZ, lines 9, 10 and 11; Form 43, line 63 | 1 | _____ |
| 2. Tax on your 2002 estimated taxable income. Form 40, line 22; Form 43, line 45 | 2 | _____ |
| 3. Estimated additional taxes for 2002. Form 40, lines 38 through 43; Form 43, lines 59 through 62 | 3 | _____ |
| 4. Estimated credits for 2002. Form 40, line 36; Form 43, lines 46 through 57 | 4 | _____ |
| 5. Add lines 2 and 3 and subtract line 4. | 5 | _____ |
| 6. Multiply line 5 by 80%. | 6 | _____ |
| 7. Enter the lesser of line 1 or line 6. | 7 | _____ |
| 8. Idaho income tax withheld. Form 40, line 52; Form 43, line 70 | 8 | _____ |
| 9. Tentative payments | 9 | _____ |
| 10. 2002 credits. Form 40, lines 48 through 51; Form 43, lines 67 through 69 | 10 | _____ |
| 11. Add amounts listed on lines 8, 9 and 10. | 11 | _____ |
| 12. Payment Due. Subtract line 11 from line 7. | 12 | _____ |

Payment of the amount on line 12 is the minimum amount required for a valid extension of time to file. To reduce the amount of interest you will owe when the return is filed, you may make a larger payment than required.

- | | | |
|--------------------------------------------------------------------------------------|----|-------|
| 13. Additional amount | 13 | _____ |
| 14. TOTAL. Add lines 12 and 13. Enter the result here and on the Form 51 below. | 14 | _____ |

If no payment is being made, DO NOT return this form.

Return the form below with check or money order payable to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

CUT HERE

F 51
O
R TC51020
M 9-06-02

ESTIMATED PAYMENT OF IDAHO INDIVIDUAL INCOME TAX

This payment is for tax year: ☐ 2002 ☐ 2003

Your first name and initial	Last name	Your Social Security Number ■
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number ■
Address (number, street and apartment number)		

City, State and Zip Code

Filing Status:

- | | |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Single | <input type="checkbox"/> Married filing joint return (List both names and social security numbers above) |
| <input type="checkbox"/> Married filing separately | <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er) |

Amount paid